

[Date]

[To the Board of Directors/Underwriters]

[Company Name]

[Address]

Re: [Description of Transaction/Offering]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and for the year then ended, and our report thereon is dated [Date].

We have performed the procedures agreed with you as enumerated below with respect to the period from [Date of last audit] to [Cut-off Date].

1. We have read the minutes of the meetings of the stockholders and the board of directors of the Company as set forth in the minute books through [Date].
2. We have read the unaudited interim financial information of the Company for the period ended [Date].
3. We have made inquiries of officials of the Company who have responsibility for financial and accounting matters regarding whether there was any change in the capital stock, increase in long-term debt, or any decreases in consolidated net current assets or stockholders' equity.

Nothing came to our attention as a result of the foregoing procedures, however, that caused us to believe that:

- (a) At [Cut-off Date], there was any change in the capital stock, increase in long-term debt, or any decreases in consolidated net current assets or stockholders' equity of the Company as compared with amounts shown in the [Date] balance sheet; or
- (b) For the period from [Date] to [Cut-off Date], there were any decreases, as compared with the corresponding period in the preceding year, in consolidated net sales or in the total or per-share amounts of income before extraordinary items or of net income.

This letter is solely for the information of the addressees and to assist the underwriters in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the securities covered by the registration statement, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Independent Auditor]

[Firm Name]